

**Danville News Column**  
**Robert John Andrews**  
**“Toward a Theology of Taxes”**  
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It was much easier for me to pay my property taxes when they were paid through the bank as part of my mortgage. Looking at my bill for the Danville School District Real Estate Taxes, parcel 6-35-2-280, I really hope I can pony up enough pennies to meet the August 31<sup>st</sup> deadline and take advantage of the two percent discount. The straight bill, due on October 31<sup>st</sup>, is fairly tolerable. What I really hate is when my lack of cash flow forces me to cough up the ten percent penalty. I'd rather use my cash to lower the debt load on my loans. But, whereas I can stretch out paying off my loans, if I fail to pay my property taxes, I'll lose my home. It's basic mathematics. When in debt, I can either reduce spending or raise revenue. Best is when I can do both. So see me at my desk, stressing out how to be frugal as well as augment my income. That's the only way I'll be able to keep my household afloat. If I fail, the domino effect will damage family, neighborhood, church.

Part of me chaffs over this annual toll on my checkbook. Why should I still pay school taxes given all three of my children have graduated? Then I acknowledge how this complaint comes from my small, petty, and short-sighted side. Without an economically viable school district, my community is the lesser. Good schools raise a generation educated enough to improve our town, our commonwealth, our nation, our society. My civic side tries to persuade me that I should be proud to pay taxes. Taxes are patriotic. Sometimes I am persuaded. I also listen to the voice of fiscal self-interest: without good schools, my personal wealth diminishes.

Paying taxes means I am investing in prosperity. Though, honestly, when writing that tax check you can feel as if you have entered a Hagar the Horrible cartoon where the tax-man comes knocking assisted by the ax-man. Him lord, me vassal. He gets more, me less.

Tax time is no fun at all, even if our taxes in this region are proportionally less than, for example, what my parents had to pay in New Jersey. Part of the reason they had to sell the family homestead last month and move into a small apartment was because paying \$16,000 in property taxes a year literally broke them. Mom and Dad, after working seventy years, resent the insanity of funding deals made with city and state employees who retire after twenty years and collect eternal pensions.

My Jesus – far better than either Ayn Rand or Karl Marx -- guides my economic values. My Jesus spoke more about money than about prayer. He also said we are duty-bound to pay taxes.

Taxes presuppose a fiduciary covenant between we who pay and those public servants to whom we entrust our wealth. This is far more compelling than mere social contract and

self-interest. We speak of capitalism guided by a moral ethos. Justice outweighs materialism. How can I expect to collect social security unless I kick in? How can I also ignore those whose poverty prevent their contribution? Economist Adam Smith listed first among his maxims of taxation the principle of equity: my tax should be in proportion to my revenue. But he also added that the wealthiest have an extra obligation to go beyond their fair, proportional share. I suspect he would expect the same of corporations with their profits.

Our obligation as citizens is to pay our share, accepting that more is at stake here than our personal prosperity. After all, we all enjoy our revenue because of the protection of the state. At stake is the wealth of the nation. Oliver Wendell Holmes once said, "Put not your trust in money; put your money in trust." Schools are such a trust. So too national defense, roads, clean water, safe foods, pleasant parks, traffic lights. Holmes also said, "I hate paying taxes; but I love the civilization they give me."

The obligation of our public servants is, as Adam Smith advised, to make sure that our taxes are equitable rather than unfair or ducked by those who have a responsibility to pay, predictable rather than arbitrary, easy to pay rather than an inconvenient hardship, and efficient rather than wasted. As members of society, we have no right to protest the paying of taxes; we do have a right to protest when the terms of this covenant are ignored or abused.